

CHAPTER 1101

TAXES AND BUDGETS OF AREA SCHOOLS AND COLLEGES

H. F. 2137

AN ACT relating to the tax levied and budget approval dates for the operation of an area vocational school or area community college.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section two hundred eighty A point seventeen (280A.17), unnumbered paragraph one (1), Code 1977, is amended to read as follows:

The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the area vocational school or area community college. The board shall further designate the amounts which are to be raised by local taxation and the amounts which are to be raised by other sources of revenue for such operation. The budget of each merged area shall be submitted to the state board no later than ~~December 1~~ May first preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to ~~January 1~~ June first, either grant its approval or return the budget without approval with the comments of the state board attached thereto. Any unapproved budget shall be resubmitted to the state board for final approval. Upon approval of the budget by the state board, the board of directors ~~shall prorate the amount to be raised by local taxation among the respective school districts, in the proportion that the value of taxable property in each school district bears to the total value of taxable property in the area. The board of directors~~ shall certify the amount ~~so determined~~ to the respective county auditors and the boards of supervisors annually shall levy a tax ~~sufficient to raise the amount. No tax in excess~~ of twenty and one-fourth cents per thousand dollars of assessed value ~~shall be levied~~ on taxable property in a merged area for the operation of an area vocational school or area community college. Taxes collected pursuant to such levy shall be paid by the respective county treasurers to the treasurer of the merged area in the same manner that other school taxes are paid to local school districts.

Sec. 2. Section two hundred eighty A point twenty-two (280A.22), unnumbered paragraph one (1), Code 1977, is amended

to read as follows:

In addition to the tax authorized under section 280A.17, the voters in any merged area may at the annual school election vote a tax not exceeding twenty and one-fourth cents per thousand dollars of assessed value in any one year for a period not to exceed ~~five~~ ten years for the purchase of grounds, construction of buildings, payment of debts contracted for the construction of buildings, purchase of buildings and equipment for buildings, and the acquisition of libraries, and for the purpose of maintaining, remodeling, improving, or expanding the area vocational school or area community college of the merged area which tax shall be collected by the county treasurers and remitted to the treasurer of the merged area as other taxes are collected and remitted, and the proceeds of said tax shall be deposited in a separate and distinct fund to be known as the voted tax fund, to be paid out upon warrants drawn by the president and secretary of the board of directors of the merged area district for the payment of costs incurred in providing the school facilities for which the tax was voted.

Approved May 9, 1978

CHAPTER 1102

SALE OF STUDENT CONSTRUCTED BUILDINGS

H. F. 2277

AN ACT relating to the sale by area schools of student-constructed buildings and certain property.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section two hundred eighty A point twenty-three (280A.23), subsection seven (7), Code 1977, is amended to read as follows:

7. Have authority to sell a student-constructed building and the property on which the student-constructed building is located or any article resulting from any vocational program or course offered at an area vocational school or area community college by any procedure which may be adopted by the board. Governmental agencies and governmental subdivisions of the state within the merged areas shall be given preference in the purchase of such articles. All revenue received from the sale of any article shall be credited to the funds of the board of the merged area.

Approved May 16, 1978